



Department of Commerce and Consumer Affairs

I, MARK E. RECKTENWALD, Director of Commerce and Consumer Affairs of the State of Hawaii, do hereby certify that the Business Registration Division's records indicate no registration as a corporation, partnership, limited liability company, limited liability partnership or trade name for SPORTS SHINKO (USA) CO., LTD. for the period January 1, 2004 through December 31, 2004.

IN WITNESS WHEREOF, I have hereunto
set my hand and affixed the seal of the
Department of Commerce and Consumer
Affairs, at Honolulu, this 5th day of
January, 2007.

Mark E. Recktenwald

Director of Commerce and Consumer
Affairs



EXHIBIT M-2